

---

STATUTORY INSTRUMENTS

---

**2021 No. 1347**

**The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021**

**PART 1**

**Amendments relating to Border Procedures**

**Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018**

- 3.—**(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>(1)</sup> are amended as follows.
- (2) In regulation 4 (notification of importation)—
- (a) omit paragraphs (3A)(aa), (3AC)(b), (3C) and (3D)<sup>(2)</sup>;
  - (b) in paragraph (3AC)(a) after “applies;” insert “and”.
- (3) In regulation 12 (handling of goods in temporary storage)—
- (a) for paragraph (1) substitute—

“(1) A person who holds the approval to operate a temporary storage facility (“the approved person”) may only carry out, in relation to goods that are in temporary storage, the type of activity described in paragraph (2).”;
  - (b) in paragraph (2)—
    - (i) in subparagraph (a) after “temporary storage facility” insert “in relation to which the person holds the approval”;
    - (ii) in subparagraph (b) before “other premises” insert “a temporary storage facility or”;
  - (c) after paragraph (2) insert—

“(2A) If—

    - (a) there is no temporary storage facility at the place of importation, approved wharf or examination station at which the goods are located;
    - (b) the goods are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations), or 131F(3) (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations); and
    - (c) a temporary storage declaration has been made in accordance with regulation 8(3) and (5) (temporary storage declarations),

the approval of an HMRC officer for the transport of the goods to the temporary storage facility listed in the declaration, by the person approved to operate that facility is to be treated as given.”;

---

(1) S.I. 2018/1248; amended by S.I. 2019/326, S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/967, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1449, S.I. 2020/1552, S.I. 2020/1605, S.I. 2021/478, S.I. 2020/697, S.I. 2020/1431, S.I. 2021/1205, S.I. 2021/1156.

(2) Paragraphs (3A) to (3D) of regulation 4 were inserted by S.I. 2019/326.

- (d) for paragraph (3) substitute—
- “(3) The approved person must keep a record of any handling of the goods—
- (a) whilst the goods are in the temporary storage facility, whether the handling falls within paragraph (2)(a) or otherwise; or
- (b) whilst the goods are being moved pursuant to paragraph (2)(b).”;
- (e) after paragraph (5) insert—
- “(6) In this regulation—
- goods are in temporary storage if they—
- (a) are, or have been, subject to the requirement in regulation 8(2); and
- (b) have not been released to a Customs procedure;
- “approved wharf” has the meaning given by section 20A CEMA 1979;
- “examination station” has the meaning given by section 22A CEMA 1979.”.
- (4) In regulation 13(a) (breach of handling requirement) for “a temporary storage facility operated by” substitute “the possession or control of”.
- (5) For regulation 17(5) (customs declarations made orally: general) substitute—
- “(5) A Customs declaration may not be made orally where the goods—
- (a) are imported at a RoRo listed location and are carried by a RoRo vehicle; or
- (b) are goods to which regulation 131F(3) applies (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations).”.
- (6) In regulations 130(5) (RoRo listed locations) and 131E(5) (other listed locations) at the end insert “and paragraphs (3) and (4) shall apply to such variation or cancellation as if it were a listing”.
- (7) In regulations 130(6) and 131E(6)—
- (a) at the end of subparagraph (a) insert “and”;
- (b) in subparagraph (b) omit “and”;
- (c) omit subparagraph (c).
- (8) In regulation 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations), for paragraph (3) substitute—
- “(3) A Customs declaration or a temporary storage declaration must be made in respect of the goods—
- (a) by the time the goods are boarded or loaded onto the relevant vehicle; or
- (b) if the place at which the goods are boarded or loaded is not the final place of departure of the relevant vehicle for an other listed location, by the time of arrival at that final place.
- (3A) The Customs declaration or temporary storage declaration must not be amended or withdrawn by the declarant after that time, other than to substitute information of a description specified in a notice published by HMRC, without the consent of an HMRC officer(3).”.
- (9) After regulation 131H (goods intended to be carried in a shuttle train: making of declarations)(4) insert—

(3) Paragraph 16A of Schedule 1 to the TCTA inserted by regulation 5(2) of [S.I. 2020/1439](#) provides that paragraphs 15 and 16 are subject to provision made under paragraph 3(5) about customs declarations.

(4) Regulation 131H was inserted by [S.I. 2020/1552](#).

## “PART 13E

### Notification of embarkation requirements for chargeable goods destined for RoRo listed locations or other listed locations

**131I.**—(1) Carriers of chargeable goods destined for a RoRo listed location or an other listed location must provide a notification to HMRC immediately after the relevant vehicle on which the goods have been boarded or loaded has departed for the United Kingdom (a “notification of embarkation”).

(2) Paragraph (1) does not apply in relation to—

- (a) goods in respect of which a Customs declaration by conduct may be made under regulation 25(1B) or (1BB)(**5**);
- (b) goods in respect of which a voluntary Customs declaration may be made under regulation 39B(3)(**6**);
- (c) goods described in regulation 39(1), 39A(1), 131(1)(b) or 131F(1)(b);
- (d) goods in respect of which a simplified Customs declaration has been made using the EIDR procedure.

(3) The notification of embarkation must be made in the form and manner, and contain such information, as is specified in a notice published by HMRC Commissioners.

(4) A notification of embarkation that has been made may not be amended or withdrawn without the consent of an HMRC officer.

(5) In this regulation—

“carrier” means a person who provides the service of transport for goods being transported to the United Kingdom;

“RoRo listed location” has the meaning given by regulation 130(1);

“other listed location” has the meaning given by regulation 131E(1);

“relevant vehicle” has the meaning given by regulation 131D.”.

---

(5) Paragraph (1B) of regulation 25 was inserted by [S.I. 2019/486](#) and paragraph (1BB) of regulation 25 by [S.I. 2020/1234](#).

(6) Regulations 39A and 39B were inserted by [S.I. 2019/486](#).